Document 138-3 Filed on 05/23/25 in TXSD Page 1 of 5 Hays Financial Consulting, LLC

2964 Peachtree Road Suite 555

Atlanta, GA 30305-2153

SEC v CryptoFX John Lewis, Receiver

For the Period from 1/1/2025 to 3/31/2025

April 23, 2025

Professional Services

	Hrs/Rate	Amount
James R. Jennings, CPA	0.50 276.00/hr	138.00
S. Gregory Hays, CTP, CIRA	1.30 362.00/hr	470.60
Scott S. Askue	26.50 276.00/hr	7,314.00
For professional services rendered	28.30	\$7,922.60
Additional Charges :		
Tax Return Preparation		50.00
Total costs		\$50.00
Total amount of this bill	_	\$7,972.60

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SEC v CryptoFX John Lewis, Receiver

For the Period from 1/1/2025 to 3/31/2025

April 23, 2025

Professional Services

	Hours	<u>Amount</u>
Accounting Case Administration Claims Administration & Objections Reconstruction Accounting Tax Issues	2.60 1.70 3.60 19.50 0.90	717.60 520.80 1,019.40 5,416.40 248.40
For professional services rendered	28.30	\$7,922.60
Additional Charges :		
Tax Return Preparation		50.00
Total costs		\$50.00
Total amount of this bill		\$7,972.60

Document 138-3 Filed on 05/23/25 in TXSD Page 3 of 5 Hays Financial Consulting, LLC

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SEC v CryptoFX John Lewis, Receiver

For the Period from 1/1/2025 to 3/31/2025

April 23, 2025

Professional Services

		Hrs/Rate	Amount		
Accounting					
1/23/2025 SSA 1/24/2025 SSA	Prepared SFAR, asset and recovery report and receipts and disbursement report through 12/31/2024. Prepared fee payment allocation based on bank account balances of the four receivership estates.	2.10 276.00/hr 0.50 276.00/hr	579.60 138.00		
	Subtotal	2.60	717.60		
<u>Cas</u>	se Administration				
1/15/2025 SSA	Telephone conference with the Receiver and SEC regarding upcoming status hearing and wind up of receivership.	0.80 276.00/hr	220.80		
1/29/2025 SSA	Reviewed ninth status report and drafted email to Poston Pritchett regarding same.	0.30 276.00/hr	82.80		
1/30/2025 SGH	Reviewed and edited status report and emails regarding same.	0.40 362.00/hr	144.80		
2/13/2025 SGH	Reviewed email from Poston Pritchett.	0.20 362.00/hr	72.40		
	Subtotal	1.70	520.80		
<u>Cla</u>	ims Administration & Objections				
1/10/2025 SSA	Poston Pritchett and Lisa Ferm regarding claims	1.30 276.00/hr	358.80		
1/14/2025 SSA	administration issues and web site. Researched for claims administration procedures and plans used in other matters. Drafted email to the	0.80 276.00/hr	220.80		
1/15/2025 SGH		0.30	108.60		
2/5/2025 SSA	discussed with Scott Askue. Reviewed claim form and tax issues. Drafted emails to Jim Jennings regarding same. Drafted email to Receiver	362.00/hr 0.70 276.00/hr	193.20		
3/4/2025 SSA	team regarding same. Prepared for and conference call with the Receiver, Poston Pritchett and Lisa Ferm regarding claim portal and other claim issues.	0.50 276.00/hr	138.00		
	Subtotal	3.60	1,019.40		
Red	Reconstruction Accounting				
	Reviewed various reports from SalesForce. Prepared data and analysis for calculation of penalties.	1.70 276.00/hr	469.20		

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		Hrs/Rate	Amount
2/11/2025 SGH	Reviewed loss information requested by Receiver. Reviewed analysis prepared by Scott Askue of the \$18 million loss.	0.40 362.00/hr	144.80
3/17/2025 SSA	Formatted and created bank activity ledger for CBT account at Lone Star Bank.	1.30 276.00/hr	358.80
SSA		1.30 276.00/hr	358.80
SSA		2.80 276.00/hr	772.80
3/18/2025 SSA	Continued analysis of transactions in three CBT bank accounts for determination of investor loss. Coded transactions for summary reporting.	4.20 276.00/hr	1,159.20
3/19/2025 SSA	Continued analysis of transactions in three CBT bank accounts. Coded transactions and prepare summary based on transaction type.	4.70 276.00/hr	1,297.20
SSA	Finalized report of transactions in CBT for claim against same.	1.60 276.00/hr	441.60
3/20/2025 SSA	Prepared report of the liability of CBT Group based on investments funds, uses of funds and estate recoveries. Drafted email to Poston Pritchett regarding same.	1.50 276.00/hr	414.00
	Subtotal	19.50	5,416.40
<u>Tax</u>	(Issues		
1/15/2025 SSA	Telephone call from Jim Jennings regarding various case investor tax issues.	0.40 276.00/hr	110.40
2/23/2025 JRJ	Prepared Federal extension for 2024, enabled for e-filing and e-filed 2024 Federal extension.	0.50 276.00/hr	138.00
	Subtotal	0.90	248.40
For	professional services rendered	28.30	\$7,922.60

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Additional Charges:

Expenses	Amount
3/4/2025 Tax software licensing fee for filing of year 2024 CBT returns.	50.00
Subtotal	50.00
Total costs	\$50.00
Total amount of this bill	\$7,972.60